

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16204400300000</div> <div>City of Mount Pleasant</div> <div>220 W. Monroe St.</div> <div>Mount Pleasant, IA 52641</div>		
CITY OF <div>Mount Pleasant</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,356,611		3,356,611	3,352,844
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	3,356,611		3,356,611	3,352,844
Delinquent property taxes	0		0	0
TIF revenues	585,985		585,985	583,500
Other city taxes	1,036,702	0	1,036,702	1,006,219
Licenses and permits	46,192	0	46,192	48,000
Use of money and property	106,183	313	106,496	72,035
Intergovernmental	1,691,306	229,720	1,921,026	1,929,852
Charges for fees and service	315,648	13,129,956	13,445,604	13,010,365
Special assessments	0	0	0	
Miscellaneous	248,295	7,370	255,665	593,254
Other financing sources	2,188,228	324,773	2,513,001	1,987,640
Total revenues and other sources	9,575,150	13,692,132	23,267,282	22,583,709
Expenditures and Other Financing Uses				
Public safety	1,231,955	0	1,231,955	1,347,681
Public works	917,007	0	917,007	1,156,793
Health and social services	0	0	0	0
Culture and recreation	1,045,595	0	1,045,595	1,394,752
Community and economic development	327,439	0	327,439	282,018
General government	709,390	0	709,390	810,837
Debt service	1,233,135	0	1,233,135	1,234,385
Capital projects	2,897,749	0	2,897,749	4,873,079
Total governmental activities expenditures	8,362,270	0	8,362,270	11,099,545
Business type activities	0	12,366,912	12,366,912	13,694,435
Total ALL expenditures	8,362,270	12,366,912	20,729,182	24,793,980
Other financing uses, including transfers out	2,188,228	324,773	2,513,001	1,987,640
Total ALL expenditures/And other financing uses	10,550,498	12,691,685	23,242,183	26,781,620
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-975,348	1,000,447	25,099	-4,197,911
Beginning fund balance July 1, 2013	4,168,660	4,600,709	8,769,369	5,841,352
Ending fund balance June 30, 2014	3,193,312	5,601,156	8,794,468	1,643,441
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 6,761,000	Other long-term debt	\$ 79,476	
Revenue debt	\$ 11,468,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 20,358,386	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Florence Olomon		Telephone ———→	Area Code 319	Number 385 Extension 1470
Signature of Mayor or other City official (Name and Title)			Date signed 10/31/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Mount Pleasant			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,476,449	0		880,162	0	0	3,356,611			3,356,611	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,476,449	0		880,162	0	0	3,356,611		T01	3,356,611	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	2,476,449	0		880,162	0	0	3,356,611			3,356,611	6
7	TIF revenues			585,985				585,985		T01	585,985	7
	Other city taxes											
8	Utility tax replacement excise taxes	4,293	0	0	3,230	0	0	7,523		T15	7,523	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	63,313	0	0	0	0	0	63,313	0	T15	63,313	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	183,035	0	0	0	0	0	183,035	0	T19	183,035	13
14	Other local option taxes	0	782,831	0	0	0	0	782,831	0	T09	782,831	14
15	TOTAL OTHER CITY TAXES	250,641	782,831	0	3,230	0	0	1,036,702	0		1,036,702	15
16	Section B - LICENSES AND PERMITS	46,192	0	0	0	0	0	46,192	0	T29	46,192	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	907	0	0	0	77	0	984	313	U20	1,297	18
19	Rents and royalties	105,199	0	0	0	0	0	105,199	0	U40	105,199	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	106,106	0	0	0	77	0	106,183	313		106,496	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	280,862	0	280,862	0	B89	280,862	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	280,862	0	280,862	0		280,862	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		865,532					865,532		C46	865,532	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	544,912	0	544,912	229,720	C89	774,632	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	865,532	0	0	544,912	0	1,410,444	229,720		1,640,164	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	865,532	0	0	825,774	0	1,691,306	229,720		1,921,026	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	2,052,069	A91	2,052,069	73
74	Sewer	0	0	0	0	0	0	0	1,641,710	A8Ø	1,641,710	74
75	Electric	0	0	0	0	0	0	0	9,020,902	A92	9,020,902	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	2,839	0	0	0	0	0	2,839	0	AØ1	2,839	78
79	Landfill/garbage	0	0	0	0	0	0	0	415,275	A81	415,275	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	69,065	0	0	0	0	0	69,065	0	A89	69,065	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	37,040	0	0	0	0	6,610	43,650	0	A03	43,650	98
99	Library charges	47,192	0	0	0	0	0	47,192	0	A89	47,192	99
100	Park, recreation, and cultural charges	152,902	0	0	0	0	0	152,902	0	A61	152,902	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	309,038	0	0	0	0	6,610	315,648	13,129,956		13,445,604	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	100,000	0	0	0	0	0	100,000	0	U99	100,000	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	3,077	0	0	0	0	0	3,077	0	U11	3,077	110
111	Fines	18,814	0	0	0	0	0	18,814	0	U30	18,814	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	86,872	0	0	0	0	39,532	126,404	7,370		133,774	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	208,763	0	0	0	0	39,532	248,295	7,370		255,665	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Mount Pleasant					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,397,189	1,648,363	585,985	883,392	825,851	46,142	7,386,922	13,367,359		20,754,281	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	297,665	0		0	1,365,468	195	1,663,328	324,773		1,988,101	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	354,900	170,000	0	524,900	0		524,900	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	297,665	0	0	354,900	1,535,468	195	2,188,228	324,773		2,513,001	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,694,854	1,648,363	585,985	1,238,292	2,361,319	46,337	9,575,150	13,692,132		23,267,282	132
133												133
134	Beginning fund balance July 1, 2013	1,745,258	1,525,503	281,098	6,333	251,373	359,095	4,168,660	4,600,709		8,769,369	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	5,440,112	3,173,866	867,083	1,244,625	2,612,692	405,432	13,743,810	18,292,841		32,036,651	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	972,650	0	0	0	0	0	972,650		E62	972,650	2
3	Purchase of land and equipment	58,635	0	0	0	0	0	58,635		G62	58,635	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	155,637	0	0	0	0	0	155,637		E24	155,637	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	45,033	0	0	0	0	0	45,033		E32	45,033	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,231,955	0	0	0	0	0	1,231,955			1,231,955	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	2,954	333,943	0	0	0	0	336,897		E44	336,897	42
43	Purchase of land and equipment	0	51,640	0	0	0	0	51,640		G44	51,640	43
44	Construction	0	349,482	0	0	0	0	349,482		F44	349,482	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	39,956	0	0	0	0	39,956		E44	39,956	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	91,133	0	0	0	0	91,133		E44	91,133	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	25,354	0	0	0	0	25,354		E81	25,354	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	22,545	0	0	0	0	0	22,545		E01	22,545	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	25,499	891,508	0	0	0	0	917,007			917,007	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	320,581	0	0	0	0	1,230	321,811		E52	321,811	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	147,566	0	0	0	0	0	147,566		E61	147,566	127
128	Purchase of land and equipment	18,299	0	0	0	0	0	18,299		G61	18,299	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	241,659	0	0	0	0	0	241,659		E61	241,659	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	86,640	0	0	0	0	0	86,640		E03	86,640	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	101,780	0	0	0	0	0	101,780		E61	101,780	135
136	Other culture and recreation	123,303	0	0	0	0	4,537	127,840		E61	127,840	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,039,828	0	0	0	0	5,767	1,045,595			1,045,595	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	78,107	0	185,219	0	0	0	263,326		E89	263,326	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	64,113	0	0	0	0	0	64,113		E29	64,113	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	142,220	0	185,219	0	0	0	327,439			327,439	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	62,578	39,524	0	0	0	0	102,102		E29	102,102	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	55,093	49,626	0	0	0	0	104,719		E23	104,719	162
163	Purchase of land and equipment	8,169	0	0	0	0	0	8,169		G23	8,169	163
164	Elections — Current operation	5,483	0	0	0	0	0	5,483		E89	5,483	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	22,035	396	0	0	0	0	22,431		E25	22,431	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	14,391	0	0	0	0	0	14,391		E31	14,391	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	339,650	112,445	0	0	0	0	452,095		E89	452,095	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	507,399	201,991	0	0	0	0	709,390			709,390	176
177	Section G — DEBT SERVICE	0	0	0	1,233,135	0	0	1,233,135			1,233,135	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,233,135	0	0	1,233,135			1,233,135	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport	0	0	0	0	265,370	0	265,370			265,370	184
185	Streets	0	0	0	0	2,632,379	0	2,632,379			2,632,379	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,897,749	0	2,897,749			2,897,749	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,897,749	0	2,897,749			2,897,749	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,946,901	1,093,499	185,219	1,233,135	2,897,749	5,767	8,362,270			8,362,270	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mount Pleasant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,159,516	E91	2,159,516	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							832,637	832,637	E80	832,637	201
202	Purchase of land and equipment							37,609	37,609	G80	37,609	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							7,769,326	7,769,326	E92	7,769,326	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							384,280	384,280	E81	384,280	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Mount Pleasant					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								851,422		851,422	242
243	Enterprise Capital Projects								332,122		332,122	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								12,366,912		12,366,912	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,946,901	1,093,499	185,219	1,233,135	2,897,749	5,767	8,362,270	12,366,912		20,729,182	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	292,433	1,365,468		0	0	5,427	1,663,328	324,773		1,988,101	255
256	Internal TIF loans/repayments and transfers out	0	0	524,900	0	0	0	524,900	0		524,900	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	292,433	1,365,468	524,900	0	0	5,427	2,188,228	324,773		2,513,001	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,239,334	2,458,967	710,119	1,233,135	2,897,749	11,194	10,550,498	12,691,685		23,242,183	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	144,657	144,657			144,657	263
264	Restricted	0	714,899	156,964	11,489	0	135,640	1,018,992			1,018,992	264
265	Committed	0	0	0	0	0	113,944	113,944			113,944	265
266	Assigned	27,634	0	0	0	0	53,640	81,274			81,274	266
267	Unassigned	2,119,503	0	0	0	-285,058	0	1,834,445			1,834,445	267
268	Total Governmental	2,147,137	714,899	156,964	11,489	-285,058	447,881	3,193,312			3,193,312	268
269	Proprietary								5,601,156		5,601,156	269
270	Total ending fund balance June 30, 2014	2,200,778	714,899	156,964	11,490	-285,057	394,238	3,193,312	5,601,156		8,794,468	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,440,112	3,173,866	867,083	1,244,625	2,612,692	405,432	13,743,810	18,292,841		32,036,651	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Mount Pleasant

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 52,515		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,850,125

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 2,553,000	29U \$ 0	39U \$ 366,000	49U \$ 0	49U \$ 0	49U \$ 2,187,000	49U \$ 0	I91 \$ 39,424
2. Sewer utility	19U 8,614,000	29U 0	39U 648,000	49U 0	49U 0	49U 7,966,000	49U 0	I89 203,422
3. Electric utility	19U 1,805,000	29U 0	39U 490,000	49U 0	49U 0	49U 1,315,000	49U 0	I92 62,273
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Fire Rescue	19U 178,000	29U 0	39U 27,000	49U 151,000	49U 0	49U 0	49U 0	I89 4,450
Housing	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. Library G/O	19U 270,000	29U 0	39U 130,000	49U 140,000	49U 0	49U 0	49U 0	I89 7,850
11. TIF Refunding G/O	19U 1,450,000	29U 0	39U 175,000	49U 1,275,000	49U 0	49U 0	49U 0	I89 42,050
12. General Obligation	19U 4,000,000	29U 0	39U 500,000	49U 3,500,000	49U 0	49U 0	49U 0	I89 134,475
MPU Lease - purchase	19U 117,487	29U 0	39U 38,011	49U 0	49U 0	49U 0	49U 79,476	I89 3,525
Total long-term debt	20,832,487	0	2,524,011	6,761,000	0	11,468,000	79,476	558,969

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	407,167,711	x .05 = \$	20,358,386

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 484,644	\$ 0	0	8,309,824	8,794,468

REMARKS

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